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From:

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Cc:

Subject: RE: 1041X AAR statute for True Up

Correct. Section 6227 provides 3 years to file an AAR (the same time limit applies to any carryover years that are affected by the revised k-1 amounts). Once an AAR is filed, section 6228(b)(2)(B) gives the partner two years from the date of the AAR to petition the AAR. The petition period can be extended by Form 9247 or the current Form 872, but not the current Form 872-H which does not have TEFRA extension language added.

Section 6230(d) provides that no refund may be issued after the period under section 6229 expires unless an exception applies. One of the exceptions is section 6230(d)(2): it provides that we may issue a refund within the two year AAR petition period.

[REDACTED]